

**Internal Service Funds**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**For Year Ended**  
*December 31, 2013*

	Equipment Rental	Risk Management	Pits and Quarries	Facilities	County Insurance	Information Services	Total
<b>Operating Revenues</b>							
Charges for Services	\$ 128,305	\$ -	\$ 555,514	\$ 2,773,032	\$ -	\$ 1,649,844	\$ 5,106,695
Equipment Rental	3,847,026	-	-	-	-	125,460	3,972,486
Insurance Premiums and Recoveries	-	1,439,040	-	-	377,455	-	1,816,495
Other Operating Revenue	8,439	-	-	999	6,372	-	15,810
<b>Total Operating Revenues</b>	<b>3,983,770</b>	<b>1,439,040</b>	<b>555,514</b>	<b>2,774,031</b>	<b>383,827</b>	<b>1,775,304</b>	<b>10,911,486</b>
<b>Operating Expenses</b>							
Personnel Services	916,843	-	-	1,327,846	-	1,024,613	3,269,302
Repairs and Maintenance	223,571	-	31	149,412	-	36,984	409,998
Other Supplies and Expenses	2,056,919	91,366	507,923	1,580,091	23,146	271,690	4,531,135
Contractual Services	-	-	-	-	-	398,043	398,043
Depreciation, Amortization, & Depletion	914,785	-	4,646	1,620	-	75,572	996,623
Risk Transfer payments	-	405,647	-	-	44,190	-	449,837
Insurance Claims and Expenses	-	124,041	-	-	410,714	-	534,755
<b>Total Operating Expenses</b>	<b>4,112,118</b>	<b>621,054</b>	<b>512,600</b>	<b>3,058,969</b>	<b>478,050</b>	<b>1,806,902</b>	<b>10,589,693</b>
<b>Operating Income (Loss)</b>	<b>(128,348)</b>	<b>817,986</b>	<b>42,914</b>	<b>(284,938)</b>	<b>(94,223)</b>	<b>(31,598)</b>	<b>321,793</b>
<b>Non-Operating Revenues (Expenses)</b>							
Interest and Investment Revenue	-	64,408	-	-	17,696	-	82,104
Miscellaneous Revenue	700	92	10,000	-	1,323	152	12,267
Gain (Loss) on Disposal of Capital Assets	674,908	-	-	-	-	(16,758)	658,150
Capital Asset Loss Insurance Recovery	4,640	302,327	-	145,415	-	-	452,382
<b>Total Non-Operating Revenues (Expenses)</b>	<b>680,248</b>	<b>366,827</b>	<b>10,000</b>	<b>145,415</b>	<b>19,019</b>	<b>(16,606)</b>	<b>1,204,903</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>551,900</b>	<b>1,184,813</b>	<b>52,914</b>	<b>(139,523)</b>	<b>(75,204)</b>	<b>(48,204)</b>	<b>1,526,696</b>
Capital Contributions	77,075	-	-	-	-	5,623	82,698
Grants/Contributions	-	-	-	-	-	250	250
Transfer-In (Out)	188,726	(188,726)	-	230,000	-	-	230,000
<b>Change in Net Position</b>	<b>817,701</b>	<b>996,087</b>	<b>52,914</b>	<b>90,477</b>	<b>(75,204)</b>	<b>(42,331)</b>	<b>1,839,644</b>
<b>Net Position-Beginning</b>	<b>12,649,475</b>	<b>6,756,733</b>	<b>891,292</b>	<b>39,658</b>	<b>1,772,782</b>	<b>1,245,982</b>	<b>23,355,922</b>
<b>Net Position-Ending</b>	<b>\$ 13,467,176</b>	<b>\$ 7,752,820</b>	<b>\$ 944,206</b>	<b>\$ 130,135</b>	<b>\$ 1,697,578</b>	<b>\$ 1,203,651</b>	<b>\$ 25,195,566</b>

See Accompanying Notes to Financial Statements